pipe or sewer is placed; provided, however, that in the case of any irregular shaped lot abutting upon a road, street, lane, alley or right-of-way in which there is or is being constructed a water main or sewer at any point, said lot shall be assessed for such frontage as the Commission may determine to be reasonable and fair; and provided further that no lot in a subdivision property shall be assessed on more than one side. unless said lot abuts upon two parallel streets, that corner lots and water front lots may be averaged and assessed upon such frontage as the Commission may deem reasonable and fair, and that all lots in this class shall be assessed even though a water main or sewer may not extend along the full length of any boundary; and provided further, that no land so classified as agricultural by this Commission shall be assessed a front foot benefit when said agricultural land has constructed through it or in front of it a sewer or water main, until such time as the water or sewer connection is made, and when so made and for every connection such land shall become liable to a front foot assessment for such reasonable frontage not exceeding three hundred feet, as may be determined by said Commission, and shall be immediately assessed at the rate of assessment determined by said Commission for agricultural land. Front foot benefit charges for water supply and sewerage construction shall be as nearly uniform as is reasonably practical for each class or sub-class of property throughout each sanitary district for any one year and no benefit charge once levied, shall be increased; provided, however, that whenever the Commission acquires an existing system other than a municipal system, the construction of which has been added in whole or in part to the purchase price of land or lots abutting upon said system and which contribution the Commission has determined to be a factor in the cost to the Commission of such system, the Commission may, in its discretion, levy a front foot assessment less than the uniform front foot assessment levied in the remainder of the district in which said system is located. The amount of the charge per front foot for each class of property for both water main and sewer may be reduced from time to time by the Commission in its discretion, if costs and conditions are deemed by it to justify such reduction. Said benefit charge shall be paid annually by all properties located as above specified, for a period of years co-extensive with the period of maturity of the bonds out of the proceeds of which such construction was done.